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VAT No. GB 243 9087 49

8 December 2006

Dear Sirs

European Patent Application No. 05725790.9 of Arnold Takemoto R&G file: P/51900.EP01/HRW/hy

In reply to the Rule 109 communication dated 14 November 2006, we enclose herewith replacement claims 1-20.

The excess claims fees due are being paid by separate fax sent to the Cash and Accounts Department in Munich.

Yours faithfully

Helen Wakerley